# Budget & Fiscal Services (BFS)



OFFICE OF THE CITY CLERK City and County of Honolulu Honolulu Hale Honolulu, Hawaii 96813-3077 Telephone: 768-3810

RECEIVED CITY CLERK C & C OF HONOLULU

PUBLIC DISCLOSURE FORM

FOR CALENDAR YEAR 2013

2014 JAN -3 AM 10: 04

(PRINT	OR TYPE CLEARLY	)				
NAME.	Nelson H Koyanag	Jr		POSITION/ELECTIVE OFFICE _	Director	
DEPAR	RTMENT/AGENCY	Budget & Fiscal Serv	rices			
NAME	OF SPOUSE Miche	lle				_
Check t	the appropriate box a	nd fill in any applicable	dates:			
	INITIAL STATEMEN You must file within t	<b>T:</b> Date on which you a wenty (20) working day	ssumed office or bega s after this date disclo	n employment in this positionsing financial interests held during	g the preceding calendar year.	<u>_</u> ,
<b>√</b>	ANNUAL STATEME preceding year.	NT: You are required to	o file not later than Jar	nuary 31 of each year disclosing a	all financial interests held during the	
	LEAVING OFFICE S file a statement within	TATEMENT: You are lender (10) working days	eaving or have left you of that date. You mus	ır office onst disclose financial interests held	and more and	ıst
	<b>CANDIDATE STATE</b> disclosing interests h	MENT: You must file need during the calendar	no later than ten (10) w year preceding the du	orking days after the deadline for ue date of the statement.	filing as a candidate for office	
			VERIFIC	ATION		
knowled	I declare that I have lge the information pr	used all reasonable dili ovided in this form is tru	gence in preparing thi ue and correct.	s form, that I have reviewed Item	Nos. 1 through 9, and to the best of I	ny
Date _	Daniery 2	_, 20 14.	Signature	· Whattoyen	γr	

## **GENERAL INSTRUCTIONS**

All questions must be answered in regard to yourself, your spouse, and all dependent children. Use Abbreviations:

All items on the form must be completed. If you have no information to disclose under a particular item, check "None". If additional space is required to complete an item, check "Additional sheets attached". Make a copy of your completed financial disclosure form for your records for future reference.

Disclosures need not be made by exact dollar amounts but may be reported by "range of value". You may indicate the value of a reportable interest by using the appropriate letter from the following codes:

A. Less than \$1,000 B. \$1,000 - \$9,999 C. \$10,000 - \$24,999 D. \$25,000 - \$49,999	E. \$50,000 - \$99,999 F. \$100,000 - \$149,999 G. \$150,000 - \$199,999 H. \$200,000 - \$299,999	<ul> <li>I. \$300,000 - \$399,999</li> <li>J. \$400,000 - \$499,999</li> <li>K. \$500,000 - \$599,999</li> <li>L. \$600,000 - \$699,999</li> </ul>	<ul> <li>M. \$700,000 - \$799,999</li> <li>N. \$800,000 - \$899,999</li> <li>O. \$900,000 - \$999,999</li> <li>P. At least \$1,000,000</li> </ul>
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1. **INCOME.** Only report compensation earned for services rendered equal to \$1,000 a year or more from any employment including, but not limited to, income from the City, retirement, social security, and deferred compensation. Do not report interest, dividends, alimony, property settlements, or child support payments. Individual items of compensation that constitute a portion of the gross income of a business or profession need not be disclosed. Report income from rental property here.

None None	Additional	sheets attached
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F	Recipient	Employer/Source	Position/Service Rendered	When	Annual Income
F SP		C&C of Honolulu Hawaiian Electric	Director (Director Designate)	2013	F
-		Trawanar Electric	Director, Property Accounting	2013	E

<sup>&</sup>quot;F" for filer

<sup>&</sup>quot;SP" for spouse

<sup>&</sup>quot;DC" for dependent children

<sup>&</sup>quot;JT" for joint interests of the filer and filer's spouse

2.	<b>CREDITORS.</b> Do not of consumer goods,	ot report whateve	any debts of less than ser the amount. Do repo	\$3,000. Do no ort a secured c	t report debts th	at arise out of retail ins as a home mortgage o	tallmen r a car l	t transactions for the purchase oan. Do report student loans.
	None	_	litional sheets attached					·
	Person(s) Incurring De	ebt	Creditor		Origina	l Loan Amount		Amount Outstanding
JT			Wells Fargo		1		ı	
JT			First Hawaiian Bank		F		E	
3.	of more of equal to 1	on state	ore of ownership of bus regulated financial inst	inesses incorr	orated requiate	ad or licensed to carry	on huei	ests having a value of \$5,000 iness in Hawaii. Do not report mutual fund or blind trust, if
	✓ None	Addi	tional sheets attached					
	Owner(s)	Bu	siness Name and Address	Nature o	f Business	Percentage of Inte	erest	Value of Interest
		L				·		

4. <b>OWNERS</b> licensed to	HIP OR INTERESTS carry on business in	TRANSFER Hawaii.	RED. Only report transfers	of ownership	s or interests in businesses	incorporated, regulated,
<b>✓</b> No	one Addition	onal sheets at	tached			
Ow	Ownership or Interest		Date of Transfer			
			include, but are not limited to ofit. Fiduciary positions als ons in non-profit corporation		directorships, or positions as ing a majority shareholder i	strustee in any business on a small or closely hel
✓ Nor		nal sheets atta		5.		
Position	Holder	Name &	Address of Business or Org	anization	Term of Office	Annual Compensation

				·	<del></del>			
6.	CREDITOR INTERPRETARIO					<del> </del>		
<b>O</b> .	CREDITOR INTERESTS IN  None	ditional sheets		000 or more.				
	Holder		Name & Address	of Business	Nature of Business		Value	
7.	CLIENTS PERSONALLY RE the preceding calendar year authority and do not need to		JIL TEDIESENIZIION INVOI	CIES. Only report	representation for whatters. "Ministerial	ich you rec natters" do	eived compensation during o not require discretionar	
		ditional sheets						
	Representative		Client		Agency	Nature of Representation		
····								

None	Additional s	heets attached			
Owner(s)	Тах Мар	Key Number & Stree	et Address	Value	Year Obtained
	950600020000/95-1052 Kualapa Street			0	1995
REAL PROPEI	RTY TRANSFERRED	Only report real proal amount of the tran	operty transferred in saction, even if it is	the City and County of Hon- less than the value (as in th	olulu during the preceding caler e case of a gift).
✓ None	Additional s	heets attached			
Seller/Donor	Buyer/Donee	Date	Price	Tax Map Key N	umber & Street Address
		,			



City and County of Honolulu Honolulu Hale Honolulu, Hawaii 96813-3077 Telephone: 768-3810



# PUBLIC DISCLOSURE FORM

FOR CALENDAR YEAR \_\_\_\_\_

# 2014 JAN 27 AM 10: 53

(PRIN	I OR TYPE CLEARLY)		
NAME	GARY KUROKAWA	_ POSITION/ELECTIVE OFFICE _	DEPUTY DIRECTOR
DEPAF	RTMENT/AGENCY BUDGET AND FISCAL SERVICES		
NAME	OF SPOUSE		
Check	the appropriate box and fill in any applicable dates:		
	INITIAL STATEMENT: Date on which you assumed office or begon and the property of the property (20) working days after this date disc	gan employment in this position closing financial interests held during	g the preceding calendar year.
<b>V</b>	ANNUAL STATEMENT: You are required to file not later than J preceding year.	anuary 31 of each year disclosing a	Il financial interests held during the
	<b>LEAVING OFFICE STATEMENT:</b> You are leaving or have left y file a statement within ten (10) working days of that date. You m	our office on nust disclose financial interests held	and mus
	CANDIDATE STATEMENT: You must file no later than ten (10) disclosing interests held during the calendar year preceding the	working days after the deadline for due date of the statement.	filing as a candidate for office
	VERIF	FICATION	
knowie	I declare that I have used all reasonable diligence in preparing t dge the information provided in this form is true and correct.	this form, that I have reviewed Item	Nos. 1 through 9, and to the best of m
Date _	1/27 , 20 / L Signat	ure San 28	

### **GENERAL INSTRUCTIONS**

All questions must be answered in regard to	yourself, your spouse,	, and all dependent children.	Use Abbreviations:
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All items on the form must be completed. If you have no information to disclose under a particular item, check "None". If additional space is required to complete an item, check "Additional sheets attached". Make a copy of your completed financial disclosure form for your records for future reference.

Disclosures need not be made by exact dollar amounts but may be reported by "range of value". You may indicate the value of a reportable interest by using the appropriate letter from the following codes:

A. Less than \$1,000	E. \$50,000 - \$99,999	i. \$300.000 - \$399.999	м. <b>\$7</b> 00,000 - \$799,999
B. \$1,000 - \$9,999	F. \$100,000 - \$149,999	J. \$400,000 - \$499,999	N. \$800,000 - \$899,999
C. \$10,000 - \$24,999	G. \$150,000 - \$199,999	K. \$500,000 - \$599,999	O. \$900,000 - \$999,999
D. \$25,000 - \$49,999	H. \$200,000 - \$299,999	L. \$600,000 - \$699,999	P. At least \$1,000,000
	. ,	, , , , , , , , , , , , , , , , , , , ,	

1. **INCOME.** Only report compensation earned for services rendered equal to \$1,000 a year or more from any employment including, but not limited to, income from the City, retirement, social security, and deferred compensation. Do not report interest, dividends, alimony, property settlements, or child support payments. Individual items of compensation that constitute a portion of the gross income of a business or profession need not be disclosed. Report income from rental property here.

<b>□ .</b> .					
None	1 1	Additional	sheets	attached	ı

Recipient	Employer/Source	Position/Service Rendered	When	Annual Income
GARY KUROKAWA	CC HONOLULU	DEPUTY DIRECTOR	2013	F
GARY KUROKAWA	GK APPRAISALS INC	VP CONSULTANT/APPRAISER	2013	С
GARY KUROKAWA	RENTAL	RENTAL INCOME	2013	С

<sup>&</sup>quot;F" for filer

<sup>&</sup>quot;SP" for spouse

<sup>&</sup>quot;DC" for dependent children

<sup>&</sup>quot;JT" for joint interests of the filer and filer's spouse

<ol> <li>CREDITORS. Do not of consumer goods,</li> </ol>	ot report any debts of less than \$ whatever the amount. Do repo	3,000. Do no	t report debts that bligation such a	at arise out of retail ins is a home mortgage o	tallment r a car le	transactions for the purchas	
None	Additional sheets attached					·	
Person(s) Incurring De	bt Creditor	Creditor		Original Loan Amount		Amount Outstanding	
GARY KUROKAWA AMERICAN SAVING:		SS BANK	F		E		
GARY KUROKAWA	BANK OF AMERICA	BANK OF AMERICA		J		I	
GARY KUROKAWA	BANK OF AMERICA	BANK OF AMERICA		F			
GARY KUROKAWA	AMERICAN SAVING	SS BANK	E		E		
or more or equal to 10 accounts in federal o	TERESTS IN BUSINESSES II  O''s or more of ownership of bus  or state regulated financial inst  sclosed under this item.	inesses incorp	orated, regulate	ed, or licensed to carry	on busi	ness in Hawaii. Do not renor	
None [	Additional sheets attached						
Owner(s)  Business Name and Address		Nature of Business Percent		Percentage of Inte	erest	Value of Interest	
GARY KUROKAWA	GK APPRAISALS, INC.	REAL ESTATE CONSULT.		51%		F	

Owi	nership or Interest	Date of Transfer		
organizatior	n, whether or not open Be sure to report fid	ary positions include, but are not limited to, officererated for profit. Fiduciary positions also included actions also included actions in non-profit corporations.	ships, directorships, or positions as de being a majority shareholder ir	trustee in any busines n a small or closely h
Position Holder N		Name & Address of Business or Organization	on Term of Office	Annual Compensation
CE PRESIDENT GARY KUROKAV		GK APPRAISALS, INC. 1225 KAHOA STREE	T CONTINUOUS	С
			l l	I.

			······································	<del></del>				
6.		N INSOLVENT BUSINESS worth \$5,0	000 or more.					
	None Ad	lditional sheets attached						
	Holdon	N						
	Holder	Name & Address	of Business Nature of Busin		ness Value			
7.	CLIENTS PERSONALLY REPRESENTED BEFORE CITY AGENCIES. Only report representation for which you received compensation durin the preceding calendar year. Do not report representation involving ministerial matters. "Ministerial matters" do not require discretionar authority and do not need to be disclosed.							
	None Ad	ditional sheets attached						
	Representative	Client	City	Agency	Nature of Representation			

None	<u></u>	ed value.			
Owner(s)	Тах Мар	Key Number & Stree	et Address	Value	Year Obtained
GARY KUROKAWA	33033080 MALUHIA STREET			О	1998
9. <b>REAL PROPER</b> year. For this ite	RTY TRANSFERRED	. Only report real pro	operty transferred in saction, even if it is I	the City and County of Honders than the value (as in the	olulu during the preceding calendar
<b>☑</b> None		neets attached		·	<b>0</b> ,
Seller/Donor	r Buyer/Donee <b>Date</b> Pric		Price	Tax Map Key No	umber & Street Address